



NORTH DAKOTA COURT SYSTEM CLASSIFICATION DESCRIPTION

Supervisor of Accounting

Title of Immediate Supervisor:	Director of Finance
Department/Division:	Finance / Office of the State Court Administrator
Pay Grade/FLSA Status:	*19 / Exempt
Job Titles Accountable For:	Accountant Analyst / Payroll and Benefits Specialist / Account Technician

General Summary or Purpose

The Supervisor of Accounting is responsible for directing and supervising the accounting operations of the court system in accordance with the administrative policies of the court system, directives of the Director of Finance, and generally accepted accounting principles and procedures and relevant state/federal laws. Develops and implements accounting processes, procedures, and controls to assure the accurate accounting of revenues and expenditures. Oversees the processing of accounts payable, the preparation and maintenance of employee benefits, and payroll. Supervises assigned personnel.

Major Responsibilities & Essential Functions

1. Oversees, coordinates, assigns, monitors, and trains other court personnel in the performance of duties ensuring conformance to established office routines, instructions, and practices set by the department manager.
2. Supervises the accountant analyst in analyzing, evaluating, and implementing accounting controls over revenue accounting operations and the accounting technician in the processing of accounts payable, preparation, and maintenance of employee payroll, benefits, and accounting systems. Supervises all activities necessary to assure for the proper accounting of the general ledger and all accounting transactions of the court system.
3. Develops and implements accounting procedures and processes to assure the proper and accurate accounting of court system revenues and expenditures in accordance with generally accepted accounting practices and state/federal laws.
4. Oversees and coordinates any state or federal financial audits of the court system. Assists in the preparation of any schedules, reports, or financial information needed by auditors. Supervises the implementation of any audit recommendations or proposed accounting changes.
5. Coordinates the issuance of tax documents to ensure compliance with tax reporting requirements.
6. Coordinates the accounting of court system activities associated with the planning for state fleet services and the monitoring and tracking of expenditures for IT telecommunication services.
7. Serves as the court system risk manager in matters pertaining to cash, property, and employee risk coverage. Implements accounting internal controls to safeguard receipts, to maintain adequate property insurance and employee risk coverage levels.
8. Resolves accounting questions, discrepancies, problems, or issues when they occur and collaborates with judges, directors, department heads, employees, other governmental agencies, or outside vendors in addressing accounting-related issues.
9. Performs other duties of a comparable level or type or as assigned.

Minimum Qualifications

Requires a bachelor's degree in accounting or related degree and five years of related experience. Any combination of education, training, or experience which demonstrates the ability to successfully complete the major responsibilities and essential functions may be substituted for the experience requirement.

Certifications or Licensing Requirements: (prior to job entry)

Valid driver's license or evidence of equivalent mobility.



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Knowledge Requirements

- Considerable knowledge of generally accepted accounting principles and practices.
- Knowledge of general fundamentals, principles, and practices of public accounting and audit and accounting practices.
- Knowledge of payroll and employee benefit accounting procedures, issues, and practices.
- Knowledge of relevant laws and policies pertaining to court system fiscal matters.
- Knowledge and understanding of functions, purpose, and organization of the court system.
- Knowledge of accounting software and accounting systems and functionalities, use, and operations.
- Knowledge of administrative policies and fundamentals of human resource management as it applies to supervising employees.
- Knowledge of the fundamentals and general practices pertaining to property and employee risk management.

Skill Requirements

- Skilled in providing technical direction and supervision over assigned personnel.
- Skilled in interpreting and understanding complex laws, rules, policies, and guidelines pertaining to accounting practices and procedures.
- Skilled in assessing, evaluating, designing, and implementing appropriate accounting controls and/or procedures to assure the appropriate accounting treatment and accounting for revenues and expenditures.
- Skilled in communicating with individuals at all levels within and outside of the organization concerning fiscal and accounting practices, concerns, issues, or discrepancies.
- Skilled in the use and development of spreadsheet design and the application of automated accounting software systems.
- Skilled in delegating duties and responsibilities to staff in accordance with the requirements of the job and their individual skills and attributes.
- Skilled in planning, implementing, and carrying out the responsibilities and requirements of the work independently within the authority delegated to the job.
- Skilled in evaluating and analyzing the fiscal and organizational impact and implications of accounting reports/statements.
- Skilled in writing and preparing clear, concise, and detailed accounting and general business reports, statements, documents, or correspondence.

Physical Requirements

- The essential functions of the job typically require: seeing, grasping, walking, sitting, talking, hearing, feeling, fingering, and some repetitive motions or other reasonable methods that accommodate an individual in completing the essential functions of the job.
- Work is performed in a comfortable office environment.
- Employee is subject to some travel in the performance of the job. Employee has control over travel schedule and can adjust schedules due to adverse weather or travel conditions.
- Physical requirements can typically be characterized as **Sedentary Work**: Exerting up to 10 lbs. of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull, or otherwise move objects, including the human body.

Job Classification History

- 10/25/2000 – Description updated by NDUJS.
- 3/2001- Classification description updated by BCC.
- 1/2/2002-Description reviewed and minor changes made by BCC per dept. comments.



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- On 7/30/2014, the Supreme Court approved amendment of the Physical Requirements section of all job classifications to comply with the Americans with Disability Act.
- On 9/11/2024 effective 10/1/2024, the Supreme Court approved the Personnel Policy Board recommendations from the Classification and Compensation Study completed by Evergreen Solutions, Inc.
- *A pay grade exception was recommended by the Personnel Policy Board and approved by the Supreme Court on 9/11/2024 effective 10/1/2024. A pay grade exception is the assignment of a pay grade that is higher than that determined by the application of the Classification Matrix System. This may be done when a pay grade assigned to a class has not resolved significant problems in the recruiting or retention of qualified individuals for a class. Classes assigned a pay grade exception are subject to periodic review to verify the appropriateness of the assigned pay grade.